JGCC Property Owners Association, Inc

Balance Sheet as of 9/30/2022

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$154,665.51		$154,665.51
1111 - Cash - CIT Premium Sweep	$77,775.22		$77,775.22
1112 - Cash - CIT ARC Deposits	$65,600.00		$65,600.00
1140 - Cash - CIT Reserve		$748,345.62	$748,345.62
1210 - Assessments Receivable	$208,401.13		$208,401.13
1225 - Allowance for Bad Debt	($146,894.45)		($146,894.45)
1610 - Prepaid Insurance	$13,365.53		$13,365.53
1810 - Prepaid Expense	$3,680.00		$3,680.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$377,015.13**	**$748,345.62**	**$1,125,360.75**
Total Assets	**$377,015.13**	**$748,345.62**	**$1,125,360.75**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$28,406.06		$28,406.06
2230 - Prepaid Assessments	$82,314.73		$82,314.73
2245 - ARC Deposits	$65,600.00		$65,600.00
2260 - Deferred Comcast Revenue	$30,591.00		$30,591.00
2265 - Deferred Hotwire Revenue	$168,004.50		$168,004.50
Total Liability	**$374,916.29**		**$374,916.29**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$746,724.27	$746,724.27
3120 - Contracted Liablities - Interest		$883.79	$883.79
Total Contract Liabilities		**$747,608.06**	**$747,608.06**
Fund Balances			
3510 - Prior Period Adjustment	($500.00)		($500.00)
3520 - Prior Years Surplus/Deficit	$69,770.13		$69,770.13
3530 - Operating Emergency Fund	$9,063.43		$9,063.43
3599 - Current Year Surplus/(Deficit)	($76,234.72)	$737.56	($75,497.16)
Total Fund Balances	**$2,098.84**	**$737.56**	**$2,836.40**
Total Liabilities / Equity	**$377,015.13**	**$748,345.62**	**$1,125,360.75**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 9/1/2022 - 9/30/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	126,621.67	126,621.00	.67	1,136,299.00	1,139,592.00	(3,293.00)	1,519,456.00
4111 - Assessments-Commercial	137.00	137.00	-	1,233.00	1,233.00	-	1,648.00
4112 - Assessments-Club	3,433.34	3,433.00	.34	30,900.00	30,897.00	3.00	41,200.00
4113 - Assessments - Beachway	260.00	260.00	-	2,340.00	2,340.00	-	3,120.00
4114 - Late Fee Income	-	1,000.00	(1,000.00)	14,284.83	9,000.00	5,284.83	12,000.00
4115 - ARC Fees	880.00	833.00	47.00	11,025.00	7,497.00	3,528.00	10,000.00
4116 - Bar Code Income	-	475.00	(475.00)	5,540.00	4,275.00	1,265.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	10,447.00	10,197.00	250.00	13,596.00
4118 - Collection Fee	23,609.80	-	23,609.80	25,434.80	-	25,434.80	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	4,308.00	-	4,308.00	-
4410 - Interest Income	21.44	-	21.44	331.32	-	331.32	-
4425 - Donations	-	-	-	5,250.00	-	5,250.00	-
4909 - Misc Income-Claims	-	-	-	11,631.58	-	11,631.58	-
4910 - Misc. Income	40.00	-	40.00	1,299.20	-	1,299.20	-
4950 - Owner ADJ Acct	-	-	-	170.00	-	170.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(22,500.00)	(22,500.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(189,301.00)	(189,301.00)	-	(252,400.00)
Total Revenue	**134,039.25**	**110,359.00**	**23,680.25**	**1,048,692.73**	**993,230.00**	**55,462.73**	**1,324,320.00**
Total Income	**134,039.25**	**110,359.00**	**23,680.25**	**1,048,692.73**	**993,230.00**	**55,462.73**	**1,324,320.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,136.00	(91.00)	19,232.67	19,224.00	(8.67)	25,627.00
5130 - Legal Fees	1,952.10	2,917.00	964.90	55,629.25	26,253.00	(29,376.25)	35,000.00
5132 - Audit and Tax Prep	-	-	-	6,625.00	6,450.00	(175.00)	6,450.00
5135 - Licenses, Taxes & Fees	-	-	-	61.25	61.00	(.25)	61.00
5140 - Management Fees	13,917.00	13,917.00	-	125,249.00	125,249.00	-	167,000.00
5160 - Office Supply/Postage/Copies	3,150.09	1,250.00	(1,900.09)	13,713.32	11,250.00	(2,463.32)	15,000.00
5180 - ARC Expenses	-	417.00	417.00	1,341.90	3,753.00	2,411.10	5,000.00
5210 - Community Events	600.00	2,500.00	1,900.00	5,760.90	22,500.00	16,739.10	30,000.00
5220 - Community Ed/Web Site	500.00	-	(500.00)	500.00	1,500.00	1,000.00	1,500.00
Total Administrative	**22,346.19**	**23,137.00**	**790.81**	**228,113.29**	**216,240.00**	**(11,873.29)**	**285,638.00**
Controlled Access							
7110 - Access Control Contract	43,812.39	38,417.00	(5,395.39)	400,812.20	345,753.00	(55,059.20)	461,000.00
7120 - JSO Services	7,551.50	3,750.00	(3,801.50)	68,636.50	33,750.00	(34,886.50)	45,000.00
7130 - Gatehouse Elec/Water	326.28	350.00	23.72	2,542.16	3,150.00	607.84	4,200.00
7140 - Gatehouse Supplies/Misc	-	450.00	450.00	176.55	4,050.00	3,873.45	5,400.00
7150 - Barcode Supplies	-	300.00	300.00	3,225.69	2,700.00	(525.69)	3,600.00
Total Controlled Access	**51,690.17**	**43,267.00**	**(8,423.17)**	**475,393.10**	**389,403.00**	**(85,990.10)**	**519,200.00**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 9/1/2022 - 9/30/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Landscaping							
6010 - Landscape Contract	17,968.66	16,969.00	(999.66)	157,717.94	152,721.00	(4,996.94)	203,624.00
6020 - Landscape Impr/Remediation	2,000.00	2,917.00	917.00	37,850.00	26,253.00	(11,597.00)	35,000.00
6025 - Landscape Consulting	1,800.00	1,800.00	-	16,200.00	16,200.00	-	21,600.00
6030 - Park Lawn Maintenance	1,475.00	1,475.00	-	11,473.35	13,275.00	1,801.65	17,700.00
6050 - Irrigation Repairs	-	700.00	700.00	15,364.15	6,300.00	(9,064.15)	8,400.00
Total Landscaping	**23,243.66**	**23,861.00**	**617.34**	**238,605.44**	**214,749.00**	**(23,856.44)**	**286,324.00**
Repair & Maintenance							
6060 - Irrigation Water	1,533.60	1,250.00	(283.60)	8,370.43	11,250.00	2,879.57	15,000.00
6070 - Irrigation Electric	-	750.00	750.00	519.65	6,750.00	6,230.35	9,000.00
6510 - General Repair & Maintenance	4,067.14	1,058.00	(3,009.14)	17,724.13	9,522.00	(8,202.13)	12,700.00
6515 - Maintenance Labor	2,577.78	3,033.00	455.22	22,487.09	27,297.00	4,809.91	36,400.00
6520 - General Repair & Maintenance Park	1,236.25	1,250.00	13.75	13,096.42	11,250.00	(1,846.42)	15,000.00
6530 - Signage	-	417.00	417.00	702.90	3,753.00	3,050.10	5,000.00
6540 - Custodial Service/Supplies	2,904.16	925.00	(1,979.16)	18,718.61	8,325.00	(10,393.61)	11,100.00
6550 - Maint Gatehouse/Arms/Equip	107.50	500.00	392.50	474.19	4,500.00	4,025.81	6,000.00
6560 - Gate Software Maintenance	1,083.45	1,058.00	(25.45)	13,353.88	9,522.00	(3,831.88)	12,700.00
6620 - Janitorial Supplies	-	375.00	375.00	426.08	3,375.00	2,948.92	4,500.00
6770 - Sidewalk/Pavement Repairs	-	-	-	3,580.00	-	(3,580.00)	-
6780 - Termite Bond	-	-	-	622.74	-	(622.74)	-
Total Repair & Maintenance	**13,509.88**	**10,616.00**	**(2,893.88)**	**100,076.12**	**95,544.00**	**(4,532.12)**	**127,400.00**
Utilities							
7040 - Electric - Accent & Other	3,013.98	2,417.00	(596.98)	27,254.71	21,753.00	(5,501.71)	29,000.00
7050 - Electric - Street Lights	2,196.09	1,967.00	(229.09)	14,425.01	17,703.00	3,277.99	23,600.00
7060 - Electric - Rec Center	393.22	420.00	26.78	3,518.06	3,780.00	261.94	5,040.00
7070 - Telephone/Internet	466.53	733.00	266.47	5,835.63	6,597.00	761.37	8,800.00
Total Utilities	**6,069.82**	**5,537.00**	**(532.82)**	**51,033.41**	**49,833.00**	**(1,200.41)**	**66,440.00**
Waterways							
7210 - Drainage - Aquatic Maint	423.72	396.00	(27.72)	3,758.04	3,564.00	(194.04)	4,752.00
7220 - Aquatic Treatment	2,715.66	2,538.00	(177.66)	24,085.62	22,842.00	(1,243.62)	30,456.00
7230 - Lake Gauge Reading	124.12	116.00	(8.12)	1,100.84	1,044.00	(56.84)	1,392.00
7240 - Waterway Debris Removal	311.37	300.00	(11.37)	2,761.59	2,700.00	(61.59)	3,600.00
Total Waterways	**3,574.87**	**3,350.00**	**(224.87)**	**31,706.09**	**30,150.00**	**(1,556.09)**	**40,200.00**
Total Expense	**120,434.59**	**109,768.00**	**(10,666.59)**	**1,124,927.45**	**995,919.00**	**(129,008.45)**	**1,325,202.00**
Operating Net Total	**13,604.66**	**591.00**	**13,013.66**	**(76,234.72)**	**(2,689.00)**	**(73,545.72)**	**(882.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 9/1/2022 - 9/30/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Reserve Income							
Revenue							
4118 - Collection Fee	(640.00)	-	(640.00)	-	-	-	-
4510 - Repl - General	21,033.00	-	21,033.00	189,301.00	-	189,301.00	-
4590 - Replacement - Interest	89.93	-	89.93	737.56	-	737.56	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(189,301.00)	-	(189,301.00)	-
Total Revenue	**(550.07)**	**-**	**(550.07)**	**737.56**	**-**	**737.56**	**-**
Total Income	**(550.07)**	**-**	**(550.07)**	**737.56**	**-**	**737.56**	**-**
Reserve Net Total	**(550.07)**	**-**	**(550.07)**	**737.56**	**-**	**737.56**	**-**
Net Total	**13,054.59**	**591.00**	**12,463.59**	**(75,497.16)**	**(2,689.00)**	**(72,808.16)**	**(882.00)**